

KINGS RIVER CONSERVATION DISTRICT



Interim General Manager's Proposed ANNUAL BUDGET

Presented to the Board of Directors

June 8, 2021

FISCAL YEAR 2021-2022

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

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KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Summary of All Funds

Account	Description	General Fund	River Maintenance	Pine Flat Fund	Total All Funds																								
51000	Salaries & Wages - Employees	2,231,261	428,269	2,035,179	4,694,709																								
51011	Director's Compensation	42,000	-	-	42,000																								
51021	KRCD Pension Expense	336,763	-	-	336,763																								
51022	Payroll Taxes	346,909	-	-	346,909																								
51030	Employee Health Insurance	953,743	-	-	953,743																								
51033	Unemployment Insurance	5,000	-	-	5,000																								
52050	Safety Supplies	2,905	14,290	14,400	31,595																								
52060	Communications	22,816	2,400	42,480	67,696																								
52090	Household Expense	132,786	2,295	9,600	144,681																								
52100	Insurance	222,408	15,500	470,500	708,408																								
52120	Maintenance - Equipment	34,966	70,350	190,544	295,860																								
52130	Maintenance - Structures, Grounds, Imp.	500	178,476	37,800	216,776																								
52140	FMP Program	127,750	-	-	127,750																								
52150	Memberships	43,795	900	2,950	47,645																								
52160	Miscellaneous Expense	11,480	3,930	83,100	98,510																								
52170	Office Expense	167,591	4,025	37,390	209,006																								
52181	Legal Services	182,500	6,000	48,000	236,500																								
52182	Accounting Services	26,000	-	20,600	46,600																								
52183	Engineering Services	32,000	17,000	288,000	337,000																								
52184	Weather Modification	263,577	-	39,155	302,732																								
52186	Professional & Special Services	451,205	18,692	550,042	1,019,939																								
52187	Purchased Services	3,000	-	-	3,000																								
52190	Publications & Legal Notices	1,000	-	2,400	3,400																								
52200	Rent & Leases - Equipment	327,300	24,000	6,050	357,350																								
52210	Rent & Leases - Structures	117,740	-	2,125	119,865																								
52220	Small Tools and Instruments	15,815	13,400	21,200	50,415																								
52230	District Special Expense	22,350	7,350	29,000	58,700																								
52250	Travel & Transportation	67,500	76,200	27,940	171,640																								
52260	Utilities	600	10,240	261,350	272,190																								
53280	Payments to Other Agencies	466,470	-	1,200	467,670																								
53340	FERC Annual Charges	-	-	371,930	371,930																								
54000	Capital Outlays	-	-	523,563	523,563																								
		-	-	-	-																								
	Sub-Totals	6,659,729	893,317	5,116,498	12,669,544																								
61140	Payroll Burden Applied	(1,531,407)	269,938	1,261,469																									
62300	Administrative Overhead Applied	(1,081,436)	190,623	890,813																									
	Totals	4,046,886	1,353,878	7,268,780	12,669,544																								
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td colspan="6"><i>Last year Board Approved</i></td> </tr> <tr> <td></td> <td>4,141,266</td> <td>2,349,138</td> <td>6,254,953</td> <td>12,745,357</td> <td></td> </tr> <tr> <td colspan="6"><i>Variance</i></td> </tr> <tr> <td></td> <td>(94,380)</td> <td>(995,260)</td> <td>1,013,827</td> <td>(75,813)</td> <td></td> </tr> </table>						<i>Last year Board Approved</i>							4,141,266	2,349,138	6,254,953	12,745,357		<i>Variance</i>							(94,380)	(995,260)	1,013,827	(75,813)	
<i>Last year Board Approved</i>																													
	4,141,266	2,349,138	6,254,953	12,745,357																									
<i>Variance</i>																													
	(94,380)	(995,260)	1,013,827	(75,813)																									

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Summary of All Funds - Variance from Prior Board Approved Budget

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
51000	Salaries & Wages - Employees	197,813	(76,947)	256,577	377,443
51011	Director's Compensation	-	-	-	-
51021	KRCD Pension Expense	28,860	-	-	28,860
51022	Payroll Taxes	24,481	-	-	24,481
51030	Employee Health Insurance	(5,816)	-	-	(5,816)
51033	Unemployment Insurance	-	-	-	-
52050	Safety Supplies	276	(160)	-	116
52060	Communications	(1,808)	(300)	-	(2,108)
52090	Household Expense	132,536	(600)	-	131,936
52100	Insurance	19,652	(200)	225,000	244,452
52120	Maintenance - Equipment	641	(600)	(4,835)	(4,794)
52130	Maintenance - Structures, Grounds, Imp.	(17,000)	(514,299)	-	(531,299)
52140	FMP Program	15,902	-	-	15,902
52150	Memberships	3,285	-	-	3,285
52160	Miscellaneous Expense	928	(1,420)	-	(492)
52170	Office Expense	28,376	(40)	(850)	27,486
52181	Legal Services	135,000	-	-	135,000
52182	Accounting Services	7,000	-	-	7,000
52183	Engineering Services	(3,000)	(165,700)	72,000	(96,700)
52184	Weather Modification	(88,818)	-	-	(88,818)
52186	Professional & Special Services	240,460	18,192	167,000	425,652
52187	Purchased Services	400	-	-	400
52190	Publications & Legal Notices	-	-	-	-
52200	Rent & Leases - Equipment	324,900	(12,000)	-	312,900
52210	Rent & Leases - Structures	22,640	-	125	22,765
52220	Small Tools and Instruments	1,300	2,900	-	4,200
52230	District Special Expense	(48,950)	(20)	-	(48,970)
52250	Travel & Transportation	(700)	4,600	-	3,900
52260	Utilities	-	-	19,000	19,000
53280	Payments to Other Agencies	(1,029,230)	-	-	(1,029,230)
53340	FERC Annual Charges	-	-	(371,926)	(371,926)
54000	Capital Outlays	(28,000)	(140,000)	487,563	319,563
	Sub-Totals	(38,873)	(886,594)	849,654	(75,813)
61140	Payroll Burden Applied	(48,120)	(60,221)	108,341	-
62300	Administrative Overhead Applied	(7,387)	(48,445)	55,832	-
	Totals	(94,380)	(995,260)	1,013,827	(75,813)

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 51000 - Salaries & Wages, (Employees)

Districtwide Personnel	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds										
Administration	937,941	95,233	396,810	1,429,984										
Environmental	48,561	3,469	17,343	69,373										
River Maintenance	150,409	320,095	-	470,504										
Water Quality	417,551	-	-	417,551										
Water Resources	410,396	9,472	-	419,868										
Hydroelectric Power Operations	266,403	-	1,621,026	1,887,429										
				-										
Sub-Total Direct Pay	2,231,261	428,269	2,035,179	4,694,709										
Total General Fund	1,964,858	428,269	414,153	2,807,280										
Total Pine Flat Fund	266,403	-	1,621,026	1,887,429										
Total District Payroll	2,231,261	428,269	2,035,179	4,694,709										
Payroll Burden	63.03%	(1,531,407)	269,938	1,261,469										
Administrative Overhead	44.51%	(1,081,436)	190,623	890,813										
Totals	(381,582)	888,830	4,187,461	4,694,709										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"><i>Last year</i></td> <td style="padding: 2px;">(523,888)</td> <td style="padding: 2px;">1,074,443</td> <td style="padding: 2px;">3,766,711</td> <td style="padding: 2px;">4,317,266</td> </tr> <tr> <td style="padding: 2px;"><i>Variance</i></td> <td style="padding: 2px;">142,306</td> <td style="padding: 2px;">(185,613)</td> <td style="padding: 2px;">420,750</td> <td style="padding: 2px;">377,443</td> </tr> </table>				<i>Last year</i>	(523,888)	1,074,443	3,766,711	4,317,266	<i>Variance</i>	142,306	(185,613)	420,750	377,443
<i>Last year</i>	(523,888)	1,074,443	3,766,711	4,317,266										
<i>Variance</i>	142,306	(185,613)	420,750	377,443										

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 51011 - Directors Compensation

Account	Description	Total All Funds
	Seven Directors @ \$500 per month	42,000

<i>PRIOR YEAR</i> 42,000

Directors compensation was set at \$500 per Director, per month.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 51021 - KRCD Pension Plans

Account	Description	Participants Salaries	Total All Funds	Last Year
51021	District Pension Plan Contributions	802,926	72,263	77,903
51024	District 457B Plan Contributions	2,938,889	264,500	230,000
Total			336,763	307,903

<i>Last year</i>	307,903
<i>Variance</i>	28,860

Contributions to the pension plans are calculated based on 9% percent of total gross salary for current employee participation in the plan.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 51022 - Payroll Taxes

Account	Description	Total All Funds	Last Year
51022	Employer's Social Security Tax (6.2% up to \$142,800)	278,371	259,216
51023	Employer's Medicare Tax (1.45%)	68,538	63,212
Total		346,909	322,428

<i>Last year</i>	322,428
<i>Variance</i>	24,481

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 51030 - Employee Health Insurance

Account	Description	Total All Funds	Last Year
51031	ACWA Health Insurance	856,516	857,360
51032	ACWA Dental Insurance	82,669	87,156
51034	ACWA Vision Insurance	12,645	12,915
51035	ACWA Employee Assistance Prog.	1,914	2,128
Total		953,743	959,559

<i>Last year</i>	959,559
<i>Variance</i>	(5,816)

An 8% to 12% increase in Health Insurance is expected effective 1/1/2022, depending on the plan.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 51033 - Employees' Unemployment Insurance

Account	Description	Total All Funds	Last Year
	Employees' Unemployment Insurance	5,000	5,000
Total		5,000	5,000

<i>Last year</i>	5,000
<i>Variance</i>	-

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52050 - Safety Supplies

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52051	Protective Clothing & Safety Equip.	2,055	7,400	4,800	14,255	14,255
52052	Safety Material & Supplies	850	6,890	9,600	17,340	17,224
Totals		2,905	14,290	14,400	31,595	31,479
		<i>Last year</i> 2,629 14,450 14,400 31,479 <i>Variance</i> 276 (160) - 116				

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52060 - Communications

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52061 Telephone & Answering Service	16,560	900	32,400	49,860	52,836
52062 Cellular Telephone	6,256	1,500	4,080	11,836	10,968
52063 Communication Equip. - Ins. Inv.	-	-	6,000	6,000	6,000
Totals	22,816	2,400	42,480	67,696	69,804
	<i>Last year</i> 24,624	2,700	42,480	69,804	
	<i>Variance</i> (1,808)	(300)	-	(2,108)	

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52090 - Household Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52091 Janitorial Supplies	120	600	1,800	2,520	2,520
52092 Refuse Disposal	17,520	1,045	4,200	22,765	5,245
52093 Pest Control	115,016 A	50	3,000	118,066	3,050
52094 Other Household Expenses	130	600	600	1,330	1,930
Totals	132,786	2,295	9,600	144,681	12,745
	<i>Last year</i> 250	2,895	9,600	12,745	
	<i>Variance</i> 132,536	(600)	-	131,936	

A Prop 68 Working Lands and Riparian Corridors Program.
(67% Grant Reimbursement)

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52100 - Insurance & Bonds

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52101 Liability Insurance	51,900	13,500	42,000	107,400	98,700
52102 Property Insurance	2,300	2,000	3,500	7,800	8,400
52104 Workers' Compensation	168,208	-	-	168,208	156,856
52105 All Risk Ins. - Boiler & Machinery	-	-	425,000	425,000	200,000
Totals	222,408	15,500	470,500	708,408	463,956

<i>Last year</i>	202,756	15,700	245,500	463,956
<i>Variance</i>	19,652	(200)	225,000	244,452

The Workers Compensation Experience Modifier, which is based on historic loss and payroll data, is budgeted at the prior year amount, 139%.
The other policies are based on prior year experience.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52120 - Maintenance - Equipment

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52121 Service Contracts - General Equip.	17,155	2,300	24,264	43,719	47,624
52122 Maintenance - General Equip.	11,111	1,750	100,200	113,061	113,050
52123 Maintenance - Transportation Equip.	6,700	25,900	12,480	45,080	39,980
52124 Maintenance - Power Operating Equip.	-	40,400	5,600	46,000	52,000
52127 Spare Parts Inventory	-	-	48,000	48,000	48,000
Totals	34,966	70,350	190,544	295,860	300,654
	<i>Last year</i> 34,325	70,950	195,379	300,654	
	<i>Variance</i> 641	(600)	(4,835)	(4,794)	

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52130 - Maintenance (Structures, Grounds and Improvements)

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52131	Maintenance - Buildings	500	6,000	30,000	36,500	45,000
52132	Maintenance - Other Structures	-	30,000	7,800	37,800	86,100
52133	Channel Clearing	-	40,000	-	40,000	220,000
52134	Gates	-	4,100	-	4,100	4,100
52135	Levees	-	74,376	-	74,376	152,875
52136	Bank Protection	-	24,000	-	24,000	240,000
52141	FMP KRCD Contributions	127,750	-	-	127,750	96,848
52143	FMP Grant Reimbursable Expenses	-	-	-	-	15,000
Totals		128,250	178,476	37,800	344,526	859,923

<i>Last year</i>	129,348	692,775	37,800	859,923
<i>Variance</i>	(1,098)	(514,299)	-	(515,397)

The FMP KRCD Contribution budgeted amount is the \$127,750 above.

There is approximately \$214,000 of restricted funds for the FMP Program. That is the cumulative total of annual spending less than the District's annual \$50,000 commitment to the Fisheries Management Program.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52150 - Memberships

Account Description	General Fund	River Maint	Pine Flat	Total All	Last Year
American Fisheries Society	150			150	150
American Payroll Association	275			275	250
American Society of Civil Engineers	-			-	250
Association of Environmental Professionals	300			300	450
Association of California Water Agencies	25,000			25,000	23,015
AVTS Relay Testing			1,600	1,600	1,600
California Farm Water Coalition	2,500			2,500	2,500
California Society of CPA's	550			550	550
Cal- CCA	1,500			1,500	-
El Rio Reyes Trust	200			200	100
Family Farm Alliance	1,000			1,000	1,000
Floodplain Management Association		500		500	500
FMP-Enforcement Fund	1,000			1,000	1,000
Fresno County Farm Bureau	175			175	200
Groundwater Resources Association	345			345	345
Human Resources Association of Central Californi	125			125	100
Kings County Farm Bureau	400			400	400
Kings River Conservancy	200			200	200
NETA			150	150	150
North West Hydro Association			1,200	1,200	1,200
Pesticide Applicators Professional Assoc.		400		400	400
Public Relations Association of America	300			300	600
San Joaquin Val. Agricultural Water Comm.	200			200	200
Tulare County Farm Bureau	400			400	400
Valley Ag Water Coalition	6,000			6,000	6,000
Water Education Foundation	2,875			2,875	2,875
Wildlife Society	300			300	300

Totals 43,795 900 2,950 47,645 44,735

<i>Last year</i>	40,885	900	2,950	44,735
<i>Variance</i>	2,910	-	-	2,910

ACWA dues were \$24,245 in FY21.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52160 - Miscellaneous Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year										
52161 Miscellaneous	600	-	900	1,500	1,500										
52162 Licenses, Permits & Fees	1,380	3,450	81,300	86,130	86,896										
52163 Food	9,500	480	900	10,880	10,606										
Totals	11,480	3,930	83,100	98,510	99,002										
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;"><i>Last year</i></td> <td style="padding: 2px; text-align: right;">10,552</td> <td style="padding: 2px; text-align: right;">5,350</td> <td style="padding: 2px; text-align: right;">83,100</td> <td style="padding: 2px; text-align: right;">99,002</td> </tr> <tr> <td style="padding: 2px;"><i>Variance</i></td> <td style="padding: 2px; text-align: right;">928</td> <td style="padding: 2px; text-align: right;">(1,420)</td> <td style="padding: 2px; text-align: right;">-</td> <td style="padding: 2px; text-align: right;">(492)</td> </tr> </table>						<i>Last year</i>	10,552	5,350	83,100	99,002	<i>Variance</i>	928	(1,420)	-	(492)
<i>Last year</i>	10,552	5,350	83,100	99,002											
<i>Variance</i>	928	(1,420)	-	(492)											

CDTFA Water Rights Fees were \$69,756 in FY20 and \$74,854 in FY21.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52170 - Office Expense

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52171	Office Supplies	30,170	750	4,200	35,120	40,070
52172	Copy Machine Supplies	(940)	600	960	620	720
52173	Computer Software	55,975	200	13,350	69,525	54,190
52174	Printer(s) Supplies	3,000	400	1,800	5,200	3,900
52175	Postage	21,910	800	480	23,190	22,960
52176	Shipping & Freight	1,310	100	2,100	3,510	3,510
52177	Subscriptions & Books	1,835	200	4,300	6,335	6,345
52178	Commercial Copy Costs	5,650	-	900	6,550	7,350
52179	Office Equipment - Insurable	48,681	975	9,300	58,956	42,475
Totals		167,591	4,025	37,390	209,006	181,520

<i>Last year</i>	139,215	4,065	38,240	181,520
<i>Variance</i>	28,376	(40)	(850)	27,486

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52181 - Legal Services

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year										
General Counsel	25,000	6,000	18,000	49,000	49,000										
Special Counsel - FERC			30,000	30,000	30,000										
Grant Agreements	-			-	-										
MOU Agreements	-			-	-										
Special Counsel - Other	157,500			157,500	22,500										
Totals	182,500	6,000	48,000	236,500	101,500										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;"><i>Last year</i></td> <td style="text-align: right; padding: 2px;">47,500</td> <td style="text-align: right; padding: 2px;">6,000</td> <td style="text-align: right; padding: 2px;">48,000</td> <td style="text-align: right; padding: 2px;">101,500</td> </tr> <tr> <td style="padding: 2px;"><i>Variance</i></td> <td style="text-align: right; padding: 2px;">135,000</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">-</td> <td style="text-align: right; padding: 2px;">135,000</td> </tr> </table>					<i>Last year</i>	47,500	6,000	48,000	101,500	<i>Variance</i>	135,000	-	-	135,000
<i>Last year</i>	47,500	6,000	48,000	101,500											
<i>Variance</i>	135,000	-	-	135,000											

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52182 - Accounting Services

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
Annual Audit	26,000	-	20,600	46,600

<i>Last year</i>	19,000	-	20,600	39,600
<i>Variance</i>	7,000	-	-	7,000

Audit cost is based on discussion with our audit firm.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52183 - Engineering Services

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	General Engineering Support	32,000	17,000 A	288,000	337,000
					-
	Totals	32,000	17,000	288,000	337,000

<i>Last year</i>	35,000	182,700	216,000	433,700
<i>Variance</i>	(3,000)	(165,700)	72,000	(96,700)

A. Local Levee Evaluation Grant was completed in FY21.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52184 - Weather Modification

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	North American Weather Consultants, Inc.	263,577	-	39,155	302,732

<i>Last year</i>	352,395	-	39,155	391,550
<i>Variance</i>	(88,818)	-	-	(88,818)

The current year budget includes funding for program operations from November, 2021 through April, 2022.

Program is on cost-sharing basis with PG&E (30%),
KRW (30%), and DWR (10%) shown as Pine Flat Budgeted expense.
These reimbursements are shown in the Revenue section of the budget.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52186 - Professional Services

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
	Actuarial Evaluation for OPEB Calculation	2,500			2,500	9,500
	Arbitrage Rebate Services			3,500	3,500	3,500
	All-Valley Administrators	275			275	275
	Bond Trustee Fees			5,000	5,000	5,000
	Cafeteria Plan	800			800	800
	CAISO Meter Calibration			3,600	3,600	3,600
	CFD Model - Penstock/Turbine Bypass			190,000	190,000	-
	California Conservations Corps (CCC)		18,192		18,192	-
	Crane Certification			9,200	9,200	1,000
	DST Controls OSI- PI	-		7,000	7,000	-
	Environmental Consultant			24,000	24,000	24,000
	Facility Piping Inspection			15,000	15,000	15,000
	Fire Extinguisher Inspection	220		-	220	220
	Fisheries Supplemental Stocking			55,000	55,000	40,000
	Generator Fire System Upgrade			3,000	3,000	23,000
	IRIS - Partial Discharge Analysis	-		11,800	11,800	-
	IT Consulting	96,542			96,542	86,600
	Initial Implementation Microix/Abila	20,000			20,000	-
	Medical Eams / First Aid & CPR Training		500	1,200	1,700	1,700
	Miscellaneous	800		72,000	72,800	72,800
	NERC Transmission Line Patrol			4,000	4,000	4,000
	NERC Vegetation Management Plan			36,000	36,000	36,000
	NERC/WECC Compliance Monitoring			50,400	50,400	50,400
	Oil sample testing			4,000	4,000	4,000
	Penstock Flow Meter Calibration			7,500	7,500	7,500
	PG & E GSFA Charge			13,022	13,022	13,022
	Pre-Employment Services	150			150	150
	Plant Entry Road Repair	-		-	-	45,000
	Public Relations / Internet Consultant	5,900			5,900	12,900
	Prudential Overall Service	-		1,200	1,200	1,200
	Prop 68 - CCC	153,168	-	-	153,168	-
	Prop 68 - Temp Labor	70,550			70,550	-
	Recruiting	800			800	-
	Sacramento Representation	63,000			63,000	63,000
	Safety Program Consultant			20,000	20,000	20,000
	SCBA testing			1,000	1,000	1,000
	Consulting Services	5,000		-	5,000	5,000
	SGMA Consulting Services				-	1,500
	Sonitrol	1,500		2,620	4,120	2,620
	Test Equipment Certification			10,000	10,000	10,000
	Washington Representation	30,000			30,000	30,000
Totals		451,205	18,692	550,042	1,019,939	594,287

<i>Last year</i>	210,745	500	383,042	594,287
<i>Variance</i>	240,460	18,192	167,000	425,652

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52187 - Purchased Labor

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	Temporary Services	-	-	-	-
	Fiscal Charges and Fees	3,000	-	-	3,000

<i>Last year</i>				
	2,600	-	-	2,600
<i>Variance</i>				
	400	-	-	

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52190 - Publications and Legal Notices

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds
	Publications & Legal Notices	1,000	-	2,400	3,400

<i>Last year</i>	1,000	-	2,400	3,400
<i>Variance</i>	-	-	-	-

Includes advertising expenses for employee recruitment and publication of official notices, such as public bids and public meetings.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52200 - Rents and Leases (Equipment)

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52201 Telephone System	-	-	-	-	-
52202 Other Equipment Rents	327,300	24,000	6,050	357,350	44,450
A					
	327,300	24,000	6,050	357,350	44,450

<i>Last year</i>	2,400	36,000	6,050	44,450
<i>Variance</i>	324,900	(12,000)	-	312,900

A Prop 68 Working Lands and Riparian Corridors Program
(100% Grant Reimbursement)

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52210 - Rents & Leases (Structures, Improvements and Grounds)

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
KRWA Building Lease Operation & Maintenance	114,640			114,640	92,000
External Affairs Workshops	1,100			1,100	1,100
Facility Rental - Water Quality Coalition	2,000			2,000	2,000
Boat Storage / Slip Rental			2,125	2,125	2,000
	117,740	-	2,125	119,865	97,100

<i>Last year</i>	95,100	-	2,000	97,100
<i>Variance</i>	22,640	-	125	22,765

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52220 - Miscellaneous Supplies, Small Tools & Instruments

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52221	Misc. Supplies, Small Tools & Instruments	2,900	8,500	4,200	15,600	13,200
52222	Other Materials (Expendables)	10,415	2,400	12,000	24,815	24,815
52224	Tangible Equipment < \$5,000	2,500	2,500	5,000	10,000	8,200
		15,815	13,400	21,200	50,415	46,215

<i>Last year</i>	14,515	10,500	21,200	46,215
<i>Variance</i>	1,300	2,900	-	4,200

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52230 - District Special Expenses

Account	Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52231	Election Expense	-	-	-	-	15,000
52233	Photographic Supplies	-	-	-	-	-
52234	Employee Training	21,950	7,350	29,000	58,300	92,270
52236	Site Option/Emission Offset Options	-			-	-
52236	Other (Thorburn Property Tax Agrmnt)	400	-	-	400	400
		22,350	7,350	29,000	58,700	107,670

<i>Last year</i>	71,300	7,370	29,000	107,670
<i>Variance</i>	(48,950)	(20)	-	(48,970)

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52250 - Transportation & Travel Expenses

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52251 Directors & General Mgr: Trans & Travel	20,000	-	-	20,000	20,000
52252 Employees: Transportation & Travel	24,950	3,000	8,800	36,750	38,150
52253 Mileage	11,600	1,200	6,240	19,040	19,040
52254 Fuel	10,950	72,000	12,900	95,850	90,550
	67,500	76,200	27,940	171,640	167,740

<i>Last year</i>	68,200	71,600	27,940	167,740
<i>Variance</i>	(700)	4,600	-	3,900

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 52260 - Utilities Expense

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
52261 Electricity	600	8,100	252,150	260,850	241,850
52262 Gas & Propane	-	540	1,400	1,940	1,940
52263 Sewer Disposal	-	800	7,800	8,600	8,600
52264 Other Utilities	-	800	-	800	800
	600	10,240	261,350	272,190	253,190

<i>Last year</i>	600	10,240	242,350	253,190
<i>Variance</i>	-	-	19,000	19,000

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 53280 - Payments to Other Agencies

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
Central Valley Water Awareness Committee/ Sponsors	800			800	800
Consolidated Irrigation District	1,670			1,670	750
Cooperative Snow Surveys (Maintenance only)	6,500		1,200	7,700	11,100
ASO / F-CO Grant - KRWA Grantee	450,000			450,000	1,476,000
Legislative Reception	-			-	750
Kings Basin Water Authority	7,000			7,000	7,000
Water Safety/Water Awareness Committees	500			500	500
	466,470	-	1,200	467,670	1,496,900

<i>Last year</i>	1,495,700	-	1,200	1,496,900
<i>Variance</i>	(1,029,230)	-	-	(1,029,230)

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 53340 - FERC Annual Charges

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
53341 Administrative Charges			270,000	270,000	270,000
53342 Government Land Charges			2,500	2,500	2,500
53343 Use of Government Dam			99,430	99,430	471,356
	-	-	371,930	371,930	743,856

<i>Last year</i>	-	-	743,856	743,856
<i>Variance</i>	-	-	(371,926)	(371,926)

Use of Government Dam based on kwh for production October 1 through September 30.

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 54000 - Capital Outlays

Account Description	General Fund	River Maint Fund	Pine Flat Fund	Total All Funds	Last Year
54511 Land				-	-
54520 Buildings & Structures	-	-	473,563	473,563	35,000
54530 Penstocks & Intake Equipment	-	-	-	-	-
54540 Turbines & Generators	-	-	-	-	-
54542 Switchyard Equipment			-	-	-
54551 Office Furniture and Equipment	-	-	-	-	-
54552 Transportation Equipment	-	-	50,000	50,000	97,000
54553 Stores Equipment	-	-	-	-	-
54554 Tools & Shop Equipment			-	-	-
54555 Laboratory & Field Equipment	-	-	-	-	-
54556 Power Operated Equipment	-	-	-	-	72,000
54557 Communication Equipment	-	-	-	-	-
54558 Miscellaneous Equipment	-	-	-	-	-
54580 Leasehold Improvements	-			-	-
	-	-	523,563	523,563	204,000

<i>Last year</i>	28,000	140,000	36,000	204,000
<i>Variance</i>	(28,000)	(140,000)	487,563	319,563

Detail:

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River Maint Fund - Page 44
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KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

Total All Funds

Account	Description	FY 2019-2020 Budget Request	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	Change from Last
51000	Salaries & Wages - Employees	4,372,692	4,317,266	4,694,709	8.74%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	300,950	307,903	336,763	9.37%
51022	Payroll Taxes	328,164	322,428	346,909	7.59%
51030	Employee Health Insurance	883,392	959,559	953,743	-0.61%
51033	Unemployment Insurance	5,000	5,000	5,000	0.00%
52050	Safety Supplies	30,064	31,479	31,595	0.37%
52060	Communications	51,568	69,804	67,696	-3.02%
52090	Household Expense	11,425	12,745	144,681	1035.20%
52100	Insurance	353,834	463,956	708,408	52.69%
52120	Maintenance - Equipment	281,090	300,654	295,860	-1.59%
52130	Maintenance - Structures, Grounds, Imp.	2,586,200	748,075	216,776	-71.02%
52140	FMP Program Contrib/Reimb Exp	108,248	111,848	127,750	14.22%
52150	Memberships	42,565	44,360	47,645	7.41%
52160	Miscellaneous Expense	80,232	99,002	98,510	-0.50%
52170	Office Expense	168,055	181,520	209,006	15.14%
52181	Legal Services	96,500	101,500	236,500	133.00%
52182	Accounting Services	36,170	39,600	46,600	17.68%
52183	Engineering Services	483,700	433,700	337,000	-22.30%
52184	Weather Modification	380,150	391,550	302,732	-22.68%
52186	Professional & Special Services	725,605	594,287	1,019,939	71.62%
52187	Purchased Services	2,600	2,600	3,000	15.38%
52190	Publications & Legal Notices	3,400	3,400	3,400	0.00%
52200	Rent & Leases - Equipment	22,950	44,450	357,350	703.94%
52210	Rent & Leases - Structures	95,900	97,100	119,865	23.44%
52220	Small Tools and Instruments	43,215	46,215	50,415	9.09%
52230	District Special Expense	96,745	107,670	58,700	-45.48%
52250	Travel & Transportation	148,732	167,740	171,640	2.33%
52260	Utilities	201,190	253,190	272,190	7.50%
53280	Payments to Other Agencies	260,400	1,496,900	467,670	-68.76%
53340	FERC Annual Charges	1,279,824	743,856	371,930	-50.00%
54000	Capital Outlays	178,000	204,000	523,563	156.65%
54600	Capital Projects	-	-	-	0.00%
63306	Interest - COP Series 2009A	-	-	-	0.00%
		**	**		
	Totals	13,700,560	12,745,357	12,669,544	-0.59%

** Includes B/D action additions to 2019-20 and 2020-2021 Budget

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

General Fund (Excluding River Maintenance)

Account	Description	FY 2019-2020 Budget Request	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>4,264,997</u>	<u>5,091,704</u>	<u>4,089,964</u>	
	Total Revenue	4,264,997	5,091,704	4,089,964	
51000	Salaries & Wages - Employees	2,068,532	2,033,448	2,231,261	9.73%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	300,950	307,903	336,763	9.37%
51022	Payroll Taxes	328,164	322,428	346,909	7.59%
51030	Employee Health Insurance	883,392	959,559	953,743	-0.61%
51033	Unemployment Insurance	5,000	5,000	5,000	0.00%
52050	Safety Supplies	1,874	2,629	2,905	10.50%
52060	Communications	12,588	24,624	22,816	-7.34%
52090	Household Expense	250	250	132,786	53014.38%
52100	Insurance	134,834	202,756	222,408	9.69%
52120	Maintenance - Equipment	36,045	34,325	34,966	1.87%
52130	Maintenance - Structures, Grounds, Imp.	11,000	17,500	500	-97.14%
52140	FMP Program	108,248	111,848	127,750	14.22%
52150	Memberships	38,615	40,510	43,795	8.11%
52160	Miscellaneous Expense	9,702	10,552	11,480	8.79%
52170	Office Expense	126,200	139,215	167,591	20.38%
52181	Legal Services	72,500	47,500	182,500	284.21%
52182	Accounting Services	15,570	19,000	26,000	36.84%
52183	Engineering Services	95,000	35,000	32,000	-8.57%
52184	Weather Modification	342,135	352,395	263,577	-25.20%
52186	Professional & Special Services	208,863	210,745	451,205	114.10%
52187	Purchased Services	2,600	2,600	3,000	15.38%
52190	Publications & Legal Notices	1,000	1,000	1,000	0.00%
52200	Rent & Leases - Equipment	1,500	2,400	327,300	13537.50%
52210	Rent & Leases - Structures	94,000	95,100	117,740	23.81%
52220	Small Tools and Instruments	14,515	14,515	15,815	8.96%
52230	District Special Expense	61,525	71,300	22,350	-68.65%
52250	Travel & Transportation	64,992	68,200	67,500	-1.03%
52260	Utilities	600	600	600	0.00%
53280	Payments to Other Agencies	209,200	1,495,700	466,470	-68.81%
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	65,000	28,000	-	-100.00%
54600	Capital Projects	-	-	-	
62350	Prior Period Expense	-	-	-	
63306	Interest - COP Series 2009A	-	-	-	
	Totals	<u>5,356,394</u>	<u>6,698,602</u>	<u>6,659,729</u>	-0.58%
				-	
61140	Payroll Burden	(1,481,236)	(1,483,287)	(1,531,407)	
62300	Administrative Overhead	<u>(1,008,560)</u>	<u>(1,074,049)</u>	<u>(1,081,436)</u>	
	Total Expenditures	<u>2,866,598</u>	<u>4,141,266</u>	<u>4,046,886</u>	
	Revenue in Excess / (Deficit) of Expenditu	1,398,399	950,438	43,078	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

General Fund (Excluding River Maintenance, Excluding Grants)

Account	Description	FY 2019-2020 Budget Request	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	Percent Increase/ -
	Revenue All Sources	4,177,997	3,452,229	2,886,916	
	Total Revenue	<u>4,177,997</u>	<u>3,452,229</u>	<u>2,886,916</u>	
51000	Salaries & Wages - Employees	2,060,532	2,033,448	2,151,427	5.80%
51011	Director's Compensation	42,000	42,000	42,000	0.00%
51021	KRCD Pension Expense	300,950	307,903	316,275	2.72%
51022	Payroll Taxes	328,164	322,428	346,909	7.59%
51030	Employee Health Insurance	883,392	959,559	953,743	-0.61%
51033	Unemployment Insurance	5,000	5,000	5,000	0.00%
52050	Safety Supplies	1,874	2,629	2,905	10.50%
52060	Communications	12,588	24,624	22,816	-7.34%
52090	Household Expense	250	250	17,771	7008.38%
52100	Insurance	134,834	202,756	222,408	9.69%
52120	Maintenance - Equipment	36,045	34,325	34,966	1.87%
52130	Maintenance - Structures, Grounds, Imp.	11,000	17,500	500	-97.14%
52140	FMP Program	93,248	96,848	127,750	31.91%
52150	Memberships	38,615	40,510	43,795	8.11%
52160	Miscellaneous Expense	9,702	10,552	11,480	8.79%
52170	Office Expense	126,200	139,215	167,591	20.38%
52181	Legal Services	72,500	47,500	182,500	284.21%
52182	Accounting Services	15,570	19,000	26,000	36.84%
52183	Engineering Services	95,000	5,000	15,000	200.00%
52184	Weather Modification	342,135	352,395	263,577	-25.20%
52186	Professional & Special Services	136,863	210,745	227,487	7.94%
52187	Purchased Services	2,600	2,600	3,000	15.38%
52190	Publications & Legal Notices	1,000	1,000	1,000	0.00%
52200	Rent & Leases - Equipment	1,500	2,400	1,500	-37.50%
52210	Rent & Leases - Structures	94,000	95,100	117,740	23.81%
52220	Small Tools and Instruments	14,515	14,515	15,815	8.96%
52230	District Special Expense	61,525	71,300	22,350	-68.65%
52250	Travel & Transportation	64,992	68,200	67,500	-1.03%
52260	Utilities	600	600	600	0.00%
53280	Payments to Other Agencies	209,200	19,700	16,470	-16.40%
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	65,000	28,000	-	-100.00%
54600	Capital Projects	-	-	-	
62350	Prior Period Expense	-	-	-	
63306	Interest - COP Series 2009A	-	-	-	
	Totals	<u>5,261,394</u>	<u>5,177,602</u>	<u>5,427,874</u>	4.83%
61140	Payroll Burden	(1,481,236)	(1,483,287)	(1,531,407)	
62300	Administrative Overhead	<u>(1,008,560)</u>	<u>(1,074,049)</u>	<u>(1,081,436)</u>	
	Total Expenditures	<u>2,771,598</u>	<u>2,620,266</u>	<u>2,815,031</u>	
	Revenue in Excess / (Deficit) of Expenditu	1,406,399	831,963	71,885	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

River Maintenance

Account	Description	FY 2019-2020 Budget Request	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>1,388,700</u>	<u>1,398,700</u>	<u>1,310,800</u>	
	Total Revenue	1,388,700	1,398,700	1,310,800	
51000	Salaries & Wages - Employees	535,693	505,216	428,269	-15.23%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	13,790	14,450	14,290	-1.11%
52060	Communications	2,500	2,700	2,400	-11.11%
52090	Household Expense	2,295	2,895	2,295	-20.73%
52100	Insurance	13,500	15,700	15,500	-1.27%
52120	Maintenance - Equipment	55,850	70,950	70,350	-0.85%
52130	Maintenance - Structures, Grounds, Imp.	562,400	692,775	178,476	-74.24%
52140	FMP Program	-	-	-	
52150	Memberships	900	900	900	0.00%
52160	Miscellaneous Expense	3,930	5,350	3,930	-26.54%
52170	Office Expense	3,765	4,065	4,025	-0.98%
52181	Legal Services	6,000	6,000	6,000	0.00%
52182	Accounting Services	-	-	-	
52183	Engineering Services	208,700	182,700	17,000	-90.70%
52184	Weather Modification	-	-	-	
52186	Professional & Special Services	500	500	18,692	3638.40%
52190	Publications & Legal Notices	-	-	-	
52200	Rent & Leases - Equipment	15,400	36,000	24,000	-33.33%
52210	Rent & Leases - Structures	-	-	-	
52220	Small Tools and Instruments	8,500	10,500	13,400	27.62%
52230	District Special Expense	4,220	7,370	7,350	-0.27%
52250	Travel & Transportation	55,800	71,600	76,200	6.42%
52260	Utilities	10,240	10,240	10,240	0.00%
53280	Payments to Other Agencies	-	-	-	
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	60,000	140,000	-	-100.00%
	Totals	1,563,983	1,779,911	893,317	-49.81%
61140	Payroll Burden	346,486	330,159	269,938	
62300	Administrative Overhead	<u>235,919</u>	<u>239,068</u>	<u>190,623</u>	
	Total Expenditures	<u>2,146,388</u>	<u>2,349,138</u>	<u>1,353,878</u>	
	Revenue in Excess / (Deficit) of Expenditu	(757,688)	(950,438)	(43,078)	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

River Maintenance (Excluding Grants)

Account	Description	FY 2019-2020 Budget Request	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	Percent Increase/ -
	Revenue All Sources	<u>1,208,700</u>	<u>1,263,700</u>	<u>1,310,800</u>	
	Total Revenue	1,208,700	1,263,700	1,310,800	3.73%
51000	Salaries & Wages - Employees	535,693	505,216	428,269	-15.23%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	13,790	14,450	14,290	-1.11%
52060	Communications	2,500	2,700	2,400	-11.11%
52090	Household Expense	2,295	2,895	2,295	-20.73%
52100	Insurance	13,500	15,700	15,500	-1.27%
52120	Maintenance - Equipment	55,850	70,950	70,350	-0.85%
52130	Maintenance - Structures, Grounds, Imp.	562,400	692,775	178,476	-74.24%
52140	FMP Program	-	-	-	
52150	Memberships	900	900	900	0.00%
52160	Miscellaneous Expense	3,930	5,350	3,930	-26.54%
52170	Office Expense	3,765	4,065	4,025	-0.98%
52181	Legal Services	6,000	6,000	6,000	0.00%
52182	Accounting Services	-	-	-	
52183	Engineering Services	8,700	32,700	17,000	-48.01%
52184	Weather Modification	-	-	-	
52186	Professional & Special Services	500	500	18,692	3638.40%
52190	Publications & Legal Notices	-	-	-	
52200	Rent & Leases - Equipment	15,400	36,000	24,000	-33.33%
52210	Rent & Leases - Structures	-	-	-	
52220	Small Tools and Instruments	8,500	10,500	13,400	27.62%
52230	District Special Expense	4,220	7,370	7,350	-0.27%
52250	Travel & Transportation	55,800	71,600	76,200	6.42%
52260	Utilities	10,240	10,240	10,240	0.00%
53280	Payments to Other Agencies	-	-	-	
53340	FERC Annual Charges	-	-	-	
54000	Capital Outlays	60,000	140,000	-	-100.00%
	Totals	1,363,983	1,629,911	893,317	-45.19%
61140	Payroll Burden	346,486	330,159	269,938	
62300	Administrative Overhead	<u>235,919</u>	<u>239,068</u>	<u>190,623</u>	
	Total Expenditures	<u>1,946,388</u>	<u>2,199,138</u>	<u>1,353,878</u>	
	Revenue in Excess / (Deficit) of Expenditu	(737,688)	(935,438)	(43,078)	

KINGS RIVER CONSERVATION DISTRICT
BUDGET COMPARISON

Pine Flat Enterprise Fund

Account	Description	FY 2019-2020 Budget Request	FY 2020-2021 Budget Request	FY 2021-2022 Budget Request	Percent Increase/ - Decrease
	O&M Revenue	8,687,574	6,254,953	7,268,780	
	Total Revenue	<u>8,687,574</u>	<u>6,254,953</u>	<u>7,268,780</u>	
51000	Salaries & Wages - Employees	1,768,467	1,778,602	2,035,179	14.43%
51011	Director's Compensation	-	-	-	
51021	KRCD Pension Expense	-	-	-	
51022	Payroll Taxes	-	-	-	
51030	Employee Health Insurance	-	-	-	
51033	Unemployment Insurance	-	-	-	
52050	Safety Supplies	14,400	14,400	14,400	0.00%
52060	Communications	36,480	42,480	42,480	0.00%
52090	Household Expense	8,880	9,600	9,600	0.00%
52100	Insurance	205,500	245,500	470,500	91.65%
52120	Maintenance - Equipment	189,195	195,379	190,544	-2.47%
52130	Maintenance - Structures, Grounds, Imp.	2,012,800	37,800	37,800	0.00%
52140	FMP Program	-	-	-	
52150	Memberships	3,050	2,950	2,950	0.00%
52160	Miscellaneous Expense	66,600	83,100	83,100	0.00%
52170	Office Expense	38,090	38,240	37,390	-2.22%
52181	Legal Services	18,000	48,000	48,000	0.00%
52182	Accounting Services	20,600	20,600	20,600	0.00%
52183	Engineering Services	180,000	216,000	288,000	33.33%
52184	Weather Modification	38,015	39,155	39,155	0.00%
52186	Professional & Special Services	516,242	383,042	550,042	43.60%
52190	Publications & Legal Notices	2,400	2,400	2,400	0.00%
52200	Rent & Leases - Equipment	6,050	6,050	6,050	0.00%
52210	Rent & Leases - Structures	1,900	2,000	2,125	6.25%
52220	Small Tools and Instruments	20,200	21,200	21,200	0.00%
52230	District Special Expense	31,000	29,000	29,000	0.00%
52250	Travel & Transportation	27,940	27,940	27,940	0.00%
52260	Utilities	190,350	242,350	261,350	7.84%
53280	Payments to Other Agencies	51,200	1,200	1,200	0.00%
53340	FERC Annual Charges	1,279,824	743,856	371,930	-50.00%
54000	Capital Outlays	53,000	36,000	523,563	1354.34%
	Totals	6,780,183	4,266,844	5,116,498	19.91%
61140	Payroll Burden	1,134,750	1,153,128	1,261,469	
62300	Administrative Overhead	<u>772,641</u>	<u>834,981</u>	<u>890,813</u>	
	Total Expenditures	<u>8,687,574</u>	<u>6,254,953</u>	<u>7,268,780</u>	
	Revenue in Excess / (Deficit) of Expenditu	-	-	-	

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Projected Revenue and Reserves

	FY 2021-2022 Budget	FY 2020-2021 Budget	FY 2019-2020 Budget
Estimated Reserve at Beginning of Year	22,408,408		
Actual Reserve at Beginning of Year		21,611,215	20,852,108
Projected Revenue / Source of Funds:			
Pine Flat O & M Reimbursements	7,268,780	6,254,953	8,687,574
Property Taxes	1,305,000	1,255,000	1,200,000
ASO / F-CO Grant	450,000	1,476,000	190,000
Drawn From / (Returned to) Revenue Stabilization Fund - Flood Maintena	-	118,475	-
Drawn From / (Returned to) Revenue Stabilization Fund	211,432	40,500	-
Pine Flat Power Benefit	306,537	1,009,500	2,000,000
Kings River Water Quality Coalition Reimbursement	888,279	1,173,803	1,095,468
Kings Water Alliance Reimbursement	434,388	-	-
Local Levee Evaluation Grant	-	135,000	180,000
Third Party Contributions - Weather Modification Program	176,596	234,930	228,090
Prop 68 - Enhancement and Restoration Grant	636,048	-	-
Watershed Coordinator Grant	100,000	-	-
Subsidence Monitoring	17,482	-	-
Grants (Inter-Agency Agreements) Terranova	11,500	-	-
FMP Restricted Funds (\$214,000 at 6/30/2021) est.	77,750	96,848	50,000
Flood Emergency Response Grant	5,500	30,000	72,000
Upper Kings Basin IRWM Authority (JPA) Admin	73,125	73,125	73,125
SGMA GSA Reimbursements	411,416	250,665	147,600
Interest Earned on Investments (Stabilization Fund)	(87,230)	(119,611)	(118,396)
Interest Earned on Investments	343,636	490,659	466,903
Drawn From / (Returned to) Capital Improvements Reserve	-	168,000	-
Other Revenue	19,945	20,250	20,250
Parlier Property	11,435	11,435	11,435
Prior Period Cost Recovery (Data Mngmnt System) (Final Year FY20)	-	-	11,397
Kings River Conservancy - Ted Martin Grant	-	15,000	15,000
VAWC Admin	2,125	2,125	2,125
High Speed Rail - River Maintenance	5,800	8,700	8,700
Total Estimated Revenue	12,669,544	12,745,357	14,341,271
Deduct:			
Budgeted Expenditures	12,669,544	12,745,357	13,700,560
Added to (Drawn from) Reserve	-	-	640,711
Sub-Total Added to (Drawn From) General Fund Reserve	-	-	640,711
Net estimated Added to (Drawn from) Revenue Stabilization Reserve	(124,202)	(39,364)	118,396
Net estimated Added to (Drawn from) Capital Improvements reserve	-	(168,000)	-
Estimated Reserve at End of Year	22,284,206	21,403,851	21,611,215

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Reserves History

FYE	% Avg Power Generation	Projected	Actual	+ / -
2022	20.20% *est.	22,284,206		
2021	27.07% *est.	21,403,851	22,730,000	1,326,149
2020	108.52%	21,611,215	22,931,731	1,320,516
2019	137.80%	20,852,108	21,743,046	890,938
2018	144.86%	21,149,218	21,215,844	66,626
2017	135.20%	19,336,540	20,631,079	1,294,539
2016	35.67%	18,558,142	18,696,031	137,889
2015	10.72%	19,147,142	19,176,782	29,640
2014	17.36%	3,362,761	2,740,670	(622,091)
2013	42.39%	3,451,075	3,320,555	(130,520)
2012	113.65%	3,314,772	4,395,978	1,081,206
2011	171.72%	2,772,071	3,773,292	1,001,221
2010	90.95%	2,104,730	2,549,341	444,611
2009	51.77%	1,564,728	2,219,669	654,941
2008	59.77%	5,742,489	4,534,301	(1,208,188)
2007	99.75%	4,150,438	4,654,658	504,220
2006	173.13%	6,716,889	6,129,418	(587,471)
2005	84.99%	6,400,363	6,231,564	(168,799)
2004	73.69%	7,789,435	6,382,512	(1,406,923)
2003	58.23%	8,183,393	8,006,541	(176,852)
2002	71.19%	9,200,000	8,603,485	(596,515)
2001	84.97%	9,259,490	9,218,322	(41,168)
2000	100.90%	8,521,490	8,550,656	29,166
1999	139.33%	7,965,050	8,404,501	439,451
1998	146.45%	6,222,770	6,734,953	512,183

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Reserves Allocation

	Actual June 30, 2019	Actual June 30, 2020	Actual June 30, 2021	Estimated June 30, 2022
Cash Flow Reserve	6,734,161	7,349,872	2,799,872	3,794,825
Restricted Reserves				
FMP	200,000	225,000	175,000	214,000
Debt Service	-	-	-	-
Assigned Reserves				
Revenue Stabilization	5,342,947	5,461,343	5,421,979	5,268,381
OPEB Reserve	2,500,000	2,500,000	2,500,000	2,500,000
Capital Improvements Reserve	5,000,000	5,000,000	4,832,000	4,832,000
FERC License Renewal Reserve	-	-	4,600,000	4,600,000
DWR PPA Reserve	500,000	500,000	500,000	500,000
Compensated Absences	575,000	575,000	575,000	575,000
Total Reserves	20,852,108	21,611,215	21,403,851	22,284,206

Revenue Stabilization Reserve

Beginning Balance	5,209,634	5,313,551	5,431,947	5,392,583
Interest Earned	103,916	118,396	119,611	87,230
Drawn from Reserves	-	-	(158,975)	(211,432)
Added to Reserves		-	-	-
Estimated Ending Balance	5,313,550	5,431,947	5,392,583	5,268,381

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 54000 - Capital Outlays (Detail) General Fund

Account	Description	Item Cost	2021/2022 Budget
54520	Buildings & Structures	-	-
54551	Office Furniture & Equipment	-	-
54552	Transportation Equipment (Vehicles)		
54555	Laboratory and Field Equipment	-	-
54556	Power Operated Equipment	-	-
54580	Leasehold Improvements	-	-
	Total		-
			-
	Total Capital Projects Budget		-

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

Account 54000 - Capital Outlays (Detail) River Maintenance

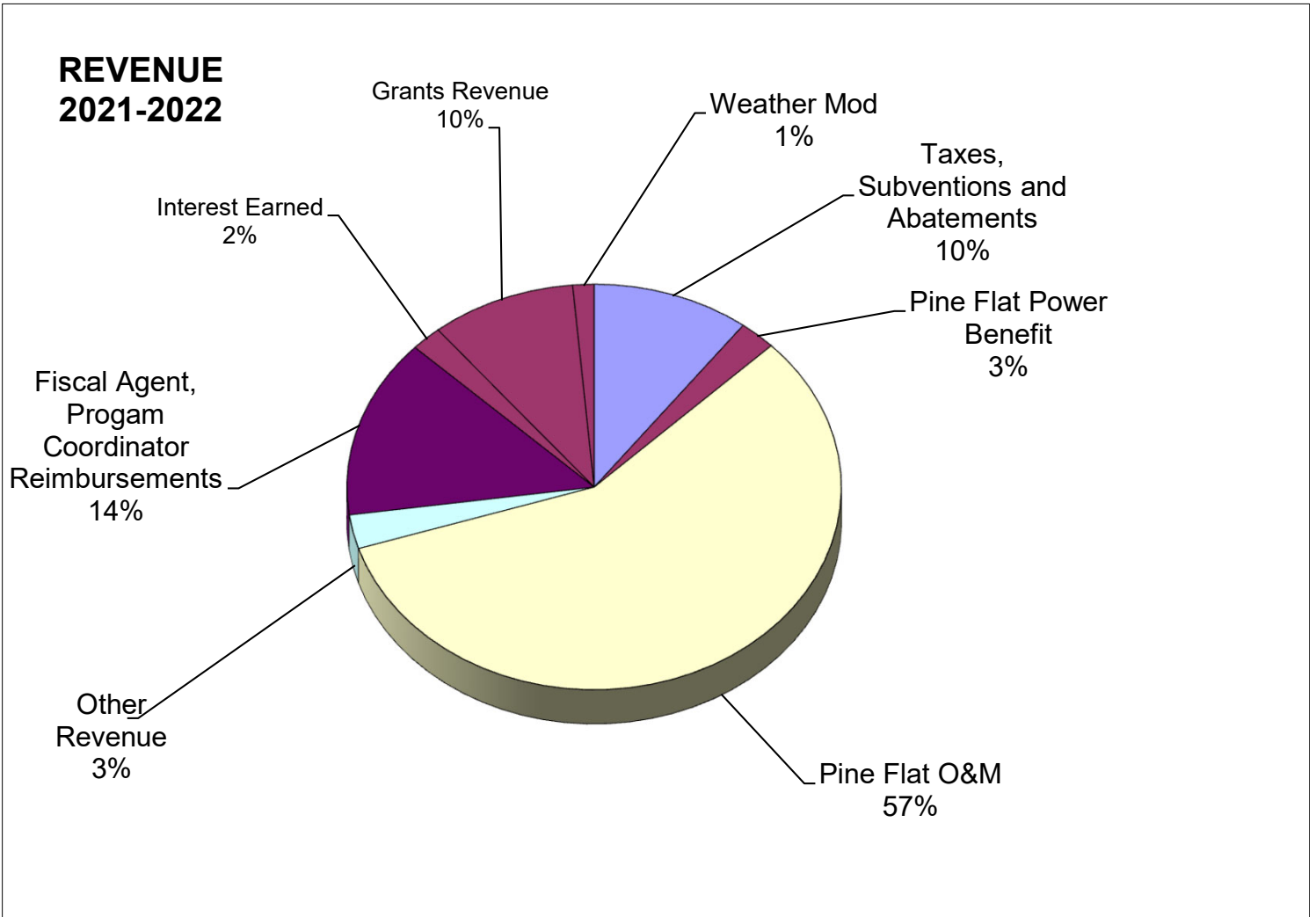
Account	Description	Item Cost	2021/2022 Budget
54520	Buildings & Structures	-	-
54552	Transportation Equipment (Vehicles)	-	-
54555	Laboratory and Field Equipment		
54556	Power Operated Equipment		
		-	-
			<hr/>
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KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

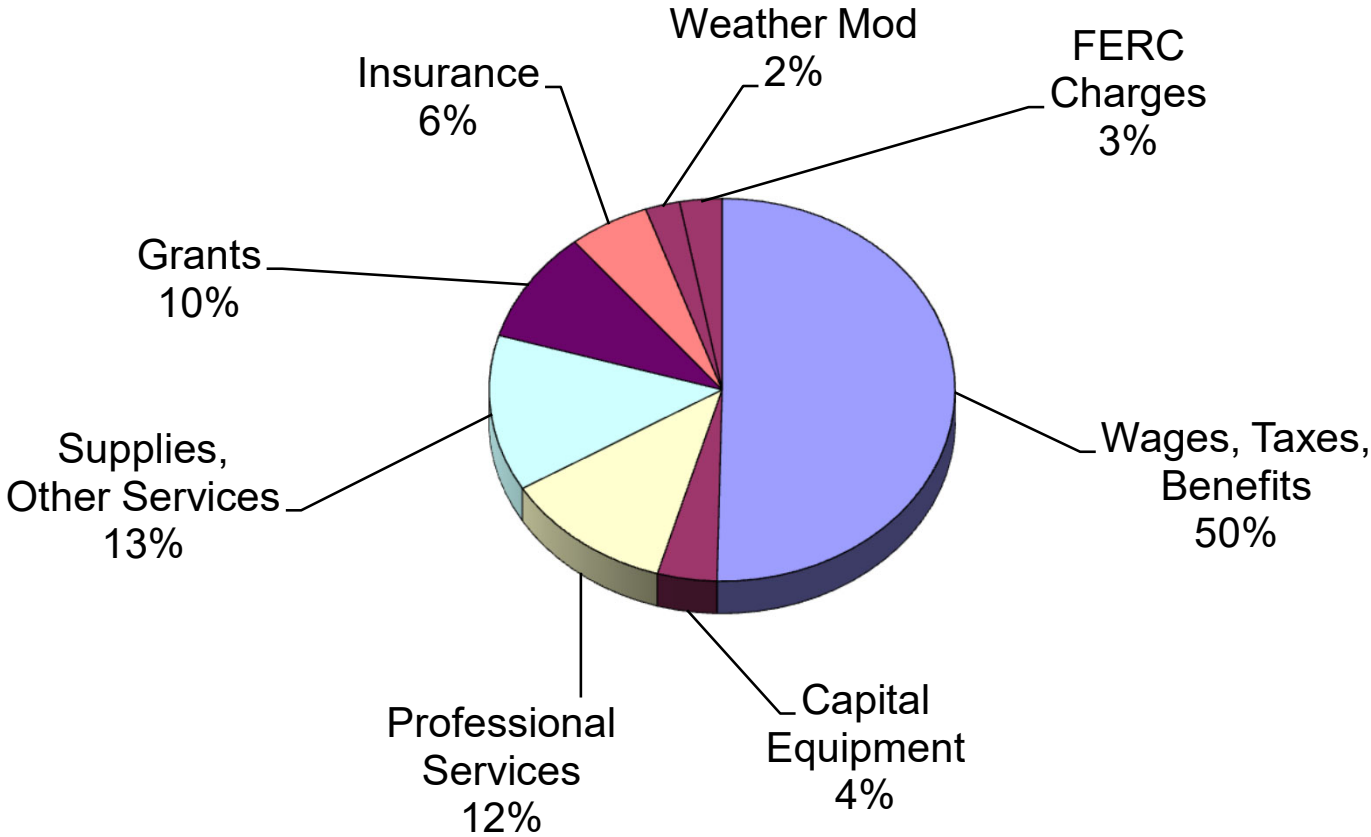
Account 54000 - Capital Outlays (Detail) Enterprise Funds

Account	Description	Item Cost	2021/2022 Budget
	Pine Flat		
54520	Buildings & Structures <i>Plant Access Road Repair</i>	473,563	473,563
54530	Penstocks and Intake Equipment	-	
54540	Turbines & Generators	-	
54551	Office Furniture & Equipment		-
54552	Transportation Equipment (Vehicles) <i>Vehicle, Reservoir Boat</i>	50,000	50,000
54553	Stores Equipment		-
54554	Tools and Shop Equipment		
54555	Laboratory & Field Equipment		
54557	Communications		
			523,563

KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET



EXPENDITURES BY TYPE 2021-2022



KINGS RIVER CONSERVATION DISTRICT
2021-2022 BUDGET

**EXPENDITURES BY FUND
2021-2022**

